

City 2 Spreadsheet Instructions

Read these instructions carefully. If after reviewing them you still have questions, call Municipal Services at 785-296-2311 or e-mail : armunis@da.ks.gov

Cities can use the city.xls, city1.xls, city2.xls, city3.xls or city4.xls files. You must choose a form that meets the needs for the number of funds. If you don't need all the funds, just leave the pages blank and number the completed pages sequentially.

City 2 spreadsheets has General Fund page (general), Debt Service page (DebtService), 10 tax levy pages (levy page9 to levy page13), Special Highway page (Sp Hiway), 11 no levy fund pages (nolevypage15 to nolevypage19 with one under the Sp Hiway tab), 4 single no levy pages (SinNoLevy18-SinNoLevy21), and 20 non-budgeted fund pages (NonBudA to NonBudB).

When the page numbers are entered/changed on the fund pages, the Certificate page will also be changed.

The General fund has a detail page (gendetail) which can be used to disclose more insight of the expenditures by a department. The expenditures categories can be changed or additional lines can be added if needed. If used, ensure the amounts agree with the General fund page amounts.

Submitting the Budget

Budgets are required to be sent to the County Clerk **by August 25** of each year.

K.S.A. 79-2926 requires budgets to be submitted by electronic means. Contact your County Clerk for the specify instruction as to submission of the budget.

General Instructions

The worksheets are named (see the tab) in each budget workbook. We will identify the worksheet by referencing the tab in parentheses (i.e. General Fund reference would be (general)).

All dollar amounts should be rounded to whole dollars (do not record cents).

Enter information in all areas that are green if they apply to the budget you are preparing.

The yellowed shaded areas of the budget worksheets contain formulas or links which should not be changed, and are protected. Most errors occur because of information entered on the input pages. If you are experiencing a problem with a protected cell, first check to see how the information was entered on the input pages. If the information was entered correctly, and you still continue to experience problems, please contact us for assistance.

The blue areas indicated where the information comes from to complete the section input.

Red areas are for notes or indicate a problem area that will need possible corrective action taken.

To print the spreadsheets, you can either print one sheet at a time or all of the sheets at once.

Computer Spreadsheet Preparation

1. The information needed for the Input Prior Year Sheet (inputPrYr) comes directly from last year budget. After the information has been entered, please verify the data is correct. If at a later date, it is determined the information is incorrect, correct the information on this page, not the fund page. **Do not use the copy and move functions on this page. Do not add or delete lines on this page.**

1a. On line 2- 'Enter City Name' - In the green area, please start with "**City of**" then the name of the city. The green area will expand, so do not worry if the name would appear as not to fit the green area.

1b. Dates for the entire budget workbook is controlled by the year entered into the "Enter year being budgeted (YYYY)" field. If you find a date that is not correct for the budget being submitted, please contact us for assistance.

2. The information entered into the Input Other (inputOth) worksheet is obtained from the County Clerk, County Treasurer, League of Municipalities "Budget Tips", and the budget from two years ago (the year for actual year column on current budget). After the information has been entered, please verify the data is correct. **Do not use the copy and move functions on this page. Do not add or delete lines on this page.**

2a. Enter the Computation of Delinquency information. Please note that K.S.A. 79-2930 states that such allowance shall not exceed by more than 5% the percentage of delinquency for the preceding tax year. Such allowance is not mandatory, but may be used if the municipality wishes.

2b. If the city chooses not to use the delinquency rate for all tax levy funds, then the city must delete the rate from those funds. First step, go to the fund tab of the fund not requiring the delinquency rate, take the protection off the sheet by going to the 'Tools' and scrolling down to 'Protect' slide to right to 'Unprotect' and press enter. Next, go to the delinquency rate cell and press 'delete' key and put the protection back on by going to 'Tools' and scrolling down to 'Protect Sheet' and press the 'OK' button. Go to the next fund tab and complete the same steps.

3. The input tab 'inputBudSum' is used to put the date, time, and location for the budget hearing. Also, provides for the location to where the budget information can be reviewed. The tab has green areas to input the information which is link to the Budget Summary page.

3a. **Note:** There must be at least 10 days between when the Notice of Budget Hearing is printed and when the hearing is to be held. To be in compliance with K.S.A. 79-2929, it's **critical** to have at least 10 days between publication and hearing, but also to provide the date, time, and location of the hearing.

4. The information contained on the Certificate Page (cert) is the result of links from the fund and input pages. If there is incorrect information on the Certificate Page, do not correct the Certification Page, but rather correct the fund or input page that links the information to the Certificate Page. If you can not correct the error, please call us for assistance.

4a. If someone other than a municipal employee assists in preparing the budget, please enter the person's or firm's name and address in the area provided.

4b. The Certificate page has a statement 'Is an Ordinance ...?' which will either show 'Yes' or 'No'. This statement compares the Certificate total Ad Valorem Tax to Computation to Determine Limit line 15. If a 'Yes' appears then an ordinance is required to be completed, published, and a copy of the published ordinance attached to the budget. No action is required if a 'No' appears.

5. The information for the Computation to Determine Limit Page (computation) comes from data on the Input Pages (inputpryr and inputOth) and Debt Service Page (DebtService). If there is incorrect information on the Computation Page, please correct the source of the information from either the Input Pages or Debt Service Page. If you can not correct the error, please call us for assistance.

5a. **Note:** 2007 Supplement for K.S.A. 79-2925b provides debt service to include repayment of the principle and interest upon bonded indebtedness, temporary notes, and no-fund warrants. If the city wants to include debts for temporary notes and no-fund warrants (shown on a separate fund page and not included with debt service fund page) the Computation to Determine Limit Page lines 2 and 14 will have to be changed to include these debts in the max levy computation. In order to do this, the protection must be taken off of the page and the amounts changed. You are not required to add the additional debts into the computation of the max levy amount.

5b. Print the Ordinance page (ordinance) if the max levy is exceeded. Complete the printed ordinance and have it published. Ensure the published ordinance is attached to the budget.

6. Motor Vehicle and Slider Allocation (mvalloc) are completed from information entered on the input pages (inputpryr and inputoth). Once calculated, the table information is linked to the applicable fund pages. If the information is not correct, please do not change the table, but rather correct the information on the input pages.

7. The Schedule of Transfers (transfers) is completed from the individual completed fund pages. Be sure to provide the statute that authorizes the transfer. If 'Home Rule' is applied, then provide the chartered ordinance number in place of the statute. Before submitting the budget, suggest printing off the Schedule of Transfers page and tracing entries to each fund page.

7a. Transfers total are at the bottom of the schedule which are linked to the Budget Summary page.

7b. Adjustments are made for only those non-budgeted expenditure transfers appearing in the current and/or proposed columns of the schedule and do not have expenditures shown in the Budget Summary current and proposed columns. These types of transfers are not truly an expenditure at this time and as such an adjustment is needed to show the taxpayers the actual expenditures for the municipality.

7c. TransferStatutes tab provides statute reference for transfers which are not already identified.

8. Statement of Indebtedness (debt) must show all the debt owed or proposed to be issued. The general obligation and revenue bond totals for budget year is linked to the Budget Summary. **If the city does not have any debt, then on the first line enter 'none'.**

9. Statement of Conditional Lease, Lease-Purchases and Certificate of Participation (lpform) must be completed for all transactions which the city intends to own the equipment at the end of the lease period. Principal Balance Due for the actual year is linked to the Budget Summary page. **If the city does not have any leases, then on the first line enter 'none'.**

10. The spreadsheet has individual fund sheets for General Fund (general), Debt Service (DebtService), four levy pages (levy page8 and levy page9), Special Highway Fund (Sp Hiway), 7 no levy fund pages (nolevypage15 to nolevypage17 with one fund below on Special Highway), 4 single no levy fund page (SinNoLevy18 to SinNoLevy21), and 4 non-budgeted pages (NonBudA to D). Only complete the fund pages needed. When the fund pages are completed, the totals will be linked to the Certificate and Budget Summary pages.

10a. General Detail page 7a and 7b (gendetail) is used to show detail expenditures for the General Fund Departments. If used, each department name and expenditures are linked to the General Fund page. The 'Page Totals' on the detail page should agree to the 'Sub-totals' as found on the General Fund page 7. NO department transfers should be shown on the detail page. Transfers for the departments with like transfers should be added together and then shown on the General Fund page 7 as single line items. For example: if several departments have a transfer for equipment reserve, the total of all equipment reserve transfers should be shown on the General Fund page 7 as 'Transfer to Equipment Reserve' for each budgeted year.

10b. Each tax levy fund will have an expenditure for the neighborhood revitalization. You will only need to input the rebate amounts for the **actual and current year**. The proposed budget year amount will be computed for you. Please see step 10 for instructions for the neighborhood revitalization rebate for the proposed budget year.

10c. Each fund page has a 'Miscellaneous' receipt and expenditure line item. Once an amount has been entered into the block for actual/current/proposed columns, the amount will be compared with either total expenditures or total receipts to determine if it exceeds the 10% Rule for K.S.A. 79-2927. If the amount **exceeds** the 10% Rule, the block will turn red, the amount bolded, and a red statement will appear 'Exceed 10% Rule'. In order to remove the statement and return the block to normal, you must reduce the amount to either 10% or less. **Note:** the proposed column miscellaneous receipt also takes into consideration the amount of ad valorem taxes in determining the 10% Rule.

10d. The Debt Service fund page (DebtService) can contain all debts owe by the city and the amounts should agree with the Statement of Indebtedness amounts. Debts that are pledged from a revenue stream should have enough funds transferred into the Debt Service fund to cover the bond principle and interest for these debts. **Note**, the debts pledged from revenue streams are not required to be included in the Debt Service fund page, but can be paid from the fund the revenue stream is located in. Additionally, if the city has No Fund warrants, these can be included in the Debt Service fund page and levy taxes for this debt. **Note**, No Fund warrants **are not required** to be included in the Debt Service and may still have a No Fund page to account for them if the city desires.

10e. The 4 single no levy pages (SinNoLevy18 to SinNoLevy21) are for a fund that has numerous lines for receipts or expenditures that does not fit on one of the other no levy pages. Additional lines may be added as needed.

10f. The non-budgeted pages (nonbud) holds 5 non-budgeted funds. The non-budgeted funds are only required to show the actual year receipts and expenditures. The expenditures total will only be linked to the Budget Summary page and Certificate page will list the fund name (non-budgeted funds). Normally, the unencumbered cash balance should end with a positive cash balance, but if it ends with a negative, then the spreadsheet will indicate the negative balance by having 'See Tab B' under the unencumbered cash balance.

10g. The non-budgeted pages in the last column, the last two boxes should have the same figures as the last box take totals from the right side with the next to last box takes totals from the bottom.

10h. All levy fund pages have a Non-Appropriated Balance block. K.S.A. 79-2927 allows the city to enter an amount **not to exceed 5%** of the total expenditures for each fund. The Non-Appropriated Balance block is not mandatory to have an amount entered. If the amount entered in the block exceeds the 5%, a warning "Exceeds 5%" will appear and the block will turn red. In order to remove this warning message, you must reduce the non-appropriate figure.

10i. Each fund after the "unencumbered cash bal dec31", will show the budget authority expenditure amount. A comparison is made between the budget authority for the actual year and the actual total expenditures for the actual year as shown in the budget. If the total expenditures exceed the budget authority amount, then a "**See Tab A**" appears to indicate a possible violation. Another comparison is made for the unencumbered cash balance dec 31 to determine if the fund ended with a negative cash balance and if so, then a "**See Tab B**" will appear for the possible violation.

10j. A comparison is made between the budget authority for the current year and total expenditures for the current budget expenditures as shown in the budget. If the current year adjusted expenditures are more than the budget authority, then a possible violation has occurred and red '**See Tab C**' will appear and expenditure block turns red. Another comparison is made for the unencumbered cash balance dec 31 to determine if the fund ended with a negative cash balance and if so, then a "**See Tab D**" will appear for the possible violation.

10k. All no-tax levy fund pages for the proposed budget year will have an edit on the unencumbered cash balance. If the cash balance is negative, then the block turns red and statement '**See Tab E**' will appear.

11. Neighborhood Revitalization (nhood) should be completed **only after** all tax levy fund pages been completed and the levy rates have been computed on the Budget Summary page. You will need to either print the Budget Summary page or write down the dollar amount of ad valorem needed for each tax levy fund. The ad valorem amounts for each fund will then be input in the neighborhood revitalization table. The table will then compute the approximate amount of rebate and link to each tax levy fund page. This will cause each tax levy fund to have an entry in the neighborhood revitalization expenditure block, increase the total expenditures amount, recomputed the ad valorem needed, and link the new amount to the Budget Summary page. **Note: If you do not have Neighborhood Revitalization, this step is not done.**

11a. **Warning**, if you had already set the ad valorem taxes so that they were equal to or below the max amount for ad valorem without passing a ordinance, then the neighborhood revitalization rebate might cause the ad valorem tax amount to exceed the max levying amount. If so, you have three options, accept the rebate expenditures and pass the ordinance, or accept the rebate expenditures and reduce other expenditures to come back under the max amount for levying, or lastly, not use the rebate expenditures by deleting the ad valorem taxes that were keyed into the Neighborhood Revitalization Table. Suggest printing the table before deleting ad valorem rates, this way you will know approximately the amount of the rebates and lost revenue because of the rebates.

11b. **Note**: You are not required to use the Neighborhood Revitalization Table and may continue doing the way you have in the past. The table can be used to know approximate amount of the rebate so that you will have an idea of the amount of ad valorem taxes you will not be receiving.

11c. **Note: If you do not have Neighborhood Revitalization, these steps are not done.**

12. Budget Summary (summ) should link the information from other worksheets. If you find information which is not correct, please go to the worksheet from which the information is linked, and take corrective action. If you can not correct the error, please contact us for assistance.

12a. At the bottom of the page is a green shaded area, enter the page number.

12b. Before printing, review the form to ensure all the information is provided and the figures are correct. Print the page, have official sign it, and take to the local newspaper for printing.

12c. Once the 'Notice of Budget Hearing' has been printed in the local newspaper, please review the notice to ensure the information was correctly printed. If the information is not correct, the Notice may need to be republished, and may delay the submission of the budget to the County Clerk.

13. Before submission of the budget to the County Clerk, please review the entire document and verify that all amounts are correct. In addition, the Certificate Page needs to be signed by at least one member of the governing body (signatures of the entire governing body is preferred, but not mandatory).

Input sheet for City2.XLS budget form

Enter City Name (City of)

City of Oberlin

Enter County Name followed by "County"

Decatur

Enter year being budgeted (YYYY)

2011

Enter the following information from the sources shown. This information will be entered on the budget forms in the appropriate locations. If any of the numbers are wrong, change them on this input sheet.

Note: All amounts are to be entered in as whole numbers only.

The input for the following comes directly from
the 2010 Budget, Certificate Page:

If amended, then use the amended figures.

| Fund Names: | Statute | 2010 | 2009 |
|--------------|---------|----------------|----------------|
| | | *Expenditures* | Ad Valorem Tax |
| General | 12-101a | 3,131,950 | 355,257 |
| Debt Service | 10-113 | 184,143 | 96,800 |

Fund name for all funds with a tax levy:

| | | | |
|-------------------|-----------|---------|--------|
| Library | 12-1220 | 39,000 | 23,849 |
| Employee Benefits | 12-16,102 | 125,721 | 97,118 |
| | | | |
| | | | |
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| | | | |
| | | | |
| | | | |
| | | | |

Total Tax Levy Funds for 2010 Budgeted Year

573,024

Other (non-tax levy) fund names:

| | |
|--------------------------|---------|
| Special Highway | 302,424 |
| Parks and Recreation | 15,150 |
| Tourism and Convention | 9,000 |
| Economic Development | 105,000 |
| Sappa Valley Youth Ranch | 19,900 |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

Single Non Tax Levy:

| | |
|------------|-----------|
| 1 Water | 524,801 |
| 2 Electric | 1,811,193 |
| 3 Sewer | 304,106 |
| 4 Gateway | 314,184 |

Total Expenditures for 2010 Budgeted Year

6,886,572

Non-Budgeted (A):

| |
|-----------------------------|
| 1 Centennial Trust |
| 2 Memorials |
| 3 Special Law Enforc. Trust |
| 4 Equipment |
| 5 Wastewater CDBG |

Non-Budgeted (B):

| |
|--------------------|
| 1 Risk Management |
| 2 Electric Reserve |
| 3 Sewer Reserve |

| | | |
|-------------------|---|--------------------|
| Non-Budgeted (C): | 4 | Wastewater Project |
| | 5 | Water Project |
| | | |
| | 1 | Airport Grant |
| | 2 | Gateway Donation |
| Non-Budgeted (D): | 3 | |
| | 4 | |
| | 5 | |
| | | |
| | 1 | |
| | 2 | |
| | 3 | |
| | 4 | |
| | 5 | |

| From the 2010 Budget, Budget Summary Page | | 2008 Tax Rate (2009 Column) |
|---|-------------------|--------------------------------|
| | General | 50.733 |
| | Debt Service | 15.178 |
| | Library | 3.570 |
| | Employee Benefits | 15.980 |
| | 0 | |
| | 0 | |
| | 0 | |
| | 0 | |
| | 0 | |
| | 0 | |
| | 0 | |
| | 0 | |
| Total | | 85.461 |

| | |
|---|-----------|
| Total Tax Levied (2009 budget column) | 578,913 |
| Assessed Valuation (2009 budget column) | 6,773,987 |

From the 2010 Budget, Budget Summary Page

| Outstanding Indebtedness, January 1: | 2008 | 2009 |
|--------------------------------------|-----------|-----------|
| G.O. Bonds | 1,202,477 | 1,045,600 |
| Revenue Bonds | 40,000 | 0 |
| Other | 1,315,862 | 1,259,051 |
| Lease Purchase Principal | | |

Note: All amounts are to be entered in as whole numbers only.

From the County Clerks 2011 Budget Information:

| | |
|---|-----------|
| Total Assessed Valuation for 2010 | 6,703,746 |
| New Improvements for 2010 | 36,462 |
| Personal Property excluding oil, gas, mobile homes - 2010 | 292,052 |
| Territory Added: (Current Year Only) | |
| Real Estate | 6,162,313 |
| State Assessed | 249,211 |
| New Improvements | 0 |
| Property that has changed in use for 2010 | |
| Personal Property excluding oil, gas, mobile homes- 2009 | 293,411 |
| Gross earnings (intangible) tax estimate for 2011 | |
| Neighborhood Revitalization | |

Actual Tax Rates for the 2010 Budget:

| <u>Fund</u> | <u>Rate</u> |
|--------------------|--------------------|
| General | 53.006 |
| Debt Service | 14.443 |
| Library | 3.558 |
| Employee Benefits | 14.490 |
| | |
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| | |
| Total | 85.497 |

| | |
|---|-----------|
| Final Assessed Valuation from the November 1, 2009 Abstract | 6,702,213 |
|---|-----------|

From the County Treasurer's Budget Information - 2011 Budget Year Estimates:

| | |
|-----------------------------------|---------|
| Motor Vehicle Tax Estimate | 123,824 |
| Recreational Vehicle Tax Estimate | 2,179 |
| 16/20 M Vehicle Tax | 3,965 |
| LAVTR | 140 |
| City and County Revenue Sharing | |
| Slider | |

Computation of Delinquency

| | |
|---|---------|
| Actual Delinquency for 2009 Tax | 1.472% |
| Rate used in this budget-this will be shown on all fund pages with a tax levy | 1.0009% |

From the League of Municipalities' Budget Tips (Special City and County Highway Fund):

| | |
|---|--------|
| 2011 State Distribution for Kansas Gas Tax | 45,220 |
| 2011 County Transfers for Gas** | 0 |
| Adjusted 2010 State Distribution for Kansas Gas Tax | 43,740 |
| Adjusted 2010 County Transfers for Gas** | 0 |

***Note: Only used when a portion of the County monies are distributed to the Cities under the provisions K.S.A. 79-3425c

From the 2009 Budget Certificate Page

| Funds | 2009 Expenditure Amounts Budget Authority | Note: If the 2009 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts. |
|----------------------|--|--|
| General | 795,040 | |
| Debt Service | 210,537 | |
| Library | 130,000 | |
| Employee Benefits | 39,000 | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| Special Highway | 347,500 | |
| Parks and Recreation | 17,050 | |
| Tourism and Convent | 9,000 | |
| Economic Developme | 25,000 | |
| Sappa Valley Youth F | 24,202 | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| Water | 367,203 | |
| Electric | 2,248,700 | |
| Sewer | 495,809 | |
| Gateway | 200,050 | |

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be reveiwed. Please input information in the green areas.

Date: August 12, 2010 Must be at least 10 days between date published a

Time: 7:00 p.m.

Location: 1 Morgan Dr. Oberlin, Kansas 67749

Available at: City Hall

Examples

Date: August 12, 2010

Time: 7:00 PM or 7:00 AM

Location: City Hall

Available at: City Hall

and hearing held.

2011

CERTIFICATE

To the Clerk of Decatur, State of Kansas

We, the undersigned, officers of

City of Oberlin

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditures for the various funds for the year 2011; and
(3) the Amounts(s) of 2010 Ad Valorem Tax are within statutory limitations.

| | | Page No. | 2011 Adopted Budget | | |
|---|---------------|-------------|---------------------|-------------------------------------|-------------------------------|
| | | | Expenditures | Amount of 2010 Ad Valorem Tax | County Clerk's Use Only |
| Table of Contents: | | | | | |
| Computation to Determine Limit for 2011 | | 2 | | | |
| Allocation of MVT, RVT, 16/20M Veh & Slider | | 3 | | | |
| Schedule of Transfers | | 4 | | | |
| Statement of Indebtedness | | 5 | | | |
| Statement of Lease-Purchases | | 6 | | | |
| Fund | K.S.A. | | | | |
| General | 12-101a | 7 | 1,642,574 | 495,345 | |
| Debt Service | 10-113 | 8 | 181,981 | 37,169 | |
| Library | 12-1220 | 9 | 73,351 | 51,167 | |
| Employee Benefits | 12-16,102 | 9 | 1,800 | | |
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| | | | | | |
| | | | | | |
| Special Highway | | 10 | 222,477 | | |
| Parks and Recreation | | 10 | 10,150 | | |
| Tourism and Convention | | 11 | 10,000 | | |
| Economic Development | | 11 | 20,000 | | |
| Sappa Valley Youth Ranch | | 12 | 2,750 | | |
| | | 12 | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Water | | 13 | 510,688 | | |
| Electric | | 14 | 2,048,188 | | |
| Sewer | | 15 | 291,122 | | |
| Gateway | | 16 | 263,880 | | |
| Non-Budgeted Funds-A | | 17 | | | |
| Non-Budgeted Funds-B | | 18 | | | |
| Non-Budgeted Funds-C | | 19 | | | |
| | | | | | |
| Totals | | x | 5,278,961 | 583,681 | |
| Budget Summary | | 20 | | | |
| Neighborhood Revitalization Rebate | | | | | |

Is an Ordinance required to be passed, published, and attached to the budget? Yes

County Clerk's Use Only

Assisted by:

November 1st Total
Assessed Valuation

Address:

Attest: _____, 2010

County Clerk

Governing Body

Computation to Determine Limit for 2011

| | | Amount of Levy |
|---|-------------------|-----------------------|
| 1. Total Tax Levy Amount in 2010 Budget | + \$ | <u>573,024</u> |
| 2. Debt Service Levy in 2010 Budget | - \$ | <u>96,800</u> |
| 3. Tax Levy Excluding Debt Service | \$ | <u>476,224</u> |
| 2010 Valuation Information for Valuation Adjustments: | | |
| 4. New Improvements for 2010: | + <u>36,462</u> | |
| 5. Increase in Personal Property for 2010: | | |
| 5a. Personal Property 2010 | + <u>282,004</u> | |
| 5b. Personal Property 2009 | - <u>293,411</u> | |
| 5c. Increase in Personal Property (5a minus 5b) | + <u>0</u> | |
| | (Use Only if > 0) | |
| 6. Valuation of annexed territory for 2010 | | |
| 6a. Real Estate | + <u>0</u> | |
| 6b. State Assessed | + <u>0</u> | |
| 6c. New Improvements | - <u>0</u> | |
| 6d. Total Adjustment (Sum of 6a, 6b, and 6c) | + <u>0</u> | |
| 7. Valuation of Property that has Changed in Use during 2010 | <u>38,934</u> | |
| 8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7) | <u>75,396</u> | |
| 9. Total Estimated Valuation July 1, 2010 | <u>6,703,746</u> | |
| 10. Total Valuation less Valuation Adjustment (9 minus 8) | <u>6,628,350</u> | |
| 11. Factor for Increase (8 divided by 10) | <u>0.01137</u> | |
| 12. Amount of Increase (11 times 3) | + \$ <u>5,417</u> | |
| 13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12) | \$ <u>481,641</u> | |
| 14. Debt Service in this 2011 Budget | <u>37,169</u> | |
| 15. Maximum levy, including debt service, without an Ordinance (13 plus 14) | <u>518,810</u> | |

If the 2011 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

Allocation of Motor, Recreational, 16/20M Vehicle Tax & Slider

| Budgeted Fund for 2010 | Budget Tax Levy Amt for 2009 | Allocation for Year 2011 | | | |
|---------------------------|---------------------------------|--------------------------|-------|------------|--------|
| | | MVT | RVT | 16/20M Veh | Slider |
| General | 355,257 | 76,768 | 1,351 | 2,354 | 87 |
| Debt Service | 96,800 | 20,917 | 368 | 704 | 24 |
| Library | 23,849 | 5,153 | 91 | 166 | 6 |
| Employee Benefits | 97,118 | 20,986 | 369 | 741 | 24 |
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| | | | | | |
| TOTAL | 573,024 | 123,824 | 2,179 | 3,965 | 141 |

| | | | | |
|---|----------------|----------------|----------------|----------------|
| County Treas Motor Vehicle Estimate | <u>123,824</u> | | | |
| County Treasurers Recreational Vehicle Estimate | | <u>2,179</u> | | |
| County Treasurers 16/20M Vehicle Estimate | | | <u>3,965</u> | |
| County Treasurers Slider Estimate | | | | <u>0</u> |
| Motor Vehicle Factor | <u>0.21609</u> | | | |
| Recreational Vehicle Factor | | <u>0.00380</u> | | |
| 16/20M Vehicle Factor | | | <u>0.00692</u> | |
| Slider Factor | | | | <u>0.00000</u> |

***Note:** Adjustments are required only if the transfer is being made in 2010 and/or 2011 from a non-budgeted fund.

Transfers - Cities

K.S.A. 10-117a. Transfer from debt service fund. Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund. May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. Transfer to equipment reserve fund. To finance new and replacement equipment moneys may be budgeted and transferred to an equipment reserve fund from any source which may be lawfully utilized for such purposes.

K.S.A. 12-1,118. Transfer to capital improvements fund. Authorizes transfers to the capital improvements fund from the general fund and from other city funds lawfully available for improvement purposes.

K.S.A. 12-1,119. Transfer to street and highway fund. Moneys in the general or other operating funds of the city budgeted for street and highway purposes may be transferred of to the consolidated street and highway fund.

K.S.A. 12-631o. Transfer to sewerage reserve fund. Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-631p. Transfer from sewerage system reserve fund. Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

K.S.A. 12-6a16. Transfer from fund for special improvements. Authorizes a separate fund for each improvement or combination of improvements to be credited with the proceeds from sale of bonds and temporary notes and any other moneys appropriated thereto, and upon completion of the improvement the balance, if any, shall be transferred and credited to the city bond and interest fund.

K.S.A. 12-825d. Transfer from utility fund. Surplus revenue derived from a utility may be transferred to the general fund or any other fund or such surplus, in whole or in part, may be set aside in a depreciation reserve fund of the utility.

K.S.A. 12-17,118. Transfer to and from neighborhood revitalization fund. Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 12-2615. Transfer to risk management reserve fund. To cover costs relating to any uninsured loss moneys may be paid into a risk management reserve fund or special reserve fund from any source which may be utilized for such purposes, including transfers from the general fund, in reasonable proportion to the estimated cost of self insuring the risk losses covered by

K.S.A. 14-2004. Transfer by certain cities to a park land acquisition fund. Authorizes second class cities with the commission-manager form of government to establish a park land acquisition fund and to transfer up to \$5,000 a year from its general fund to such fund to acquire land for park purposes. Not more than \$25,000 shall be accumulated in said fund at any time.

K.S.A. 44-505f. Transfer to worker's compensation reserve fund. Where a city chooses to act as a self-insurer under the worker's compensation act it is authorized to make transfers to a worker's compensation reserve fund from any other funds in reasonable proportion to the estimated cost of providing benefits to employees compensated from such funds.

K.S.A. 68-141g. Transfer to special machinery or equipment fund. Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

K.S.A. 68-590. Transfer to special highway improvement fund. Authorizes the transfer each year from the fund or division thereof budgeted for roads, bridges, highways or streets an amount not to exceed 25% of such fund to a special highway improvement fund.

K.S.A. 79-2958. Transfer from closed tax levy fund. Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

City of Oberlin

2011

STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1, 2010 | Date Due | | Amount Due 2010 | | Amount Due 2011 | |
|----------------------------|---------------|--------------------|-----------------|---------------|--|----------|-----------|-----------------|----------------|-----------------|----------------|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| Refund and Improvements | 8/1/2001 | 8/1/2011 | 4.00 | 1,005,000 | 214,647 | 4/1-10/1 | 10/1 | 10,695 | 115,000 | 5,520 | 120,000 |
| Water Project | 8/1/2003 | 8/15/2037 | 4.25 | 1,047,800 | 662,486 | 8/15 | 8/15 | 29,457 | 13,600 | 28,879 | 14,200 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| Total G.O. Bonds | | | | | 877,133 | | | 40,152 | 128,600 | 34,399 | 134,200 |
| Revenue Bonds: | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| Total Revenue Bonds | | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other: | | | | | | | | | | | |
| Waste Water | 5/1/2004 | 3/1/2026 | 2.77 | 1,580,175 | 1,167,741 | 3/1-9/1 | 9/1 | 32,914 | 58,396 | 30,543 | 64,414 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| Total Other | | | | | 1,167,741 | | | 32,914 | 58,396 | 30,543 | 64,414 |
| Total Indebtedness | | | | | 2,044,874 | | | 73,066 | 186,996 | 64,942 | 198,614 |

City of Oberlin

2011

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

| Item Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance On Jan 1,2010 | Payments Due 2010 | Payments Due 2011 |
|----------------|---------------|---------------------------|-----------------|---|---------------------------------|-------------------|-------------------|
| | | | | | | | |
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| Totals | | | | | 0 | 0 | 0 |

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Oberlin

2011

FUND PAGE - GENERAL

| Adopted Budget General | Prior Year Actual 2009 | Current Year Estimate 2010 | Proposed Budget Year 2011 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 83,731 | 242,911 | 128,410 |
| Receipts: | | | |
| Ad Valorem Tax | 331,583 | 355,257 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 8,645 | 7,000 | 8,784 |
| Motor Vehicle Tax | 63,662 | 70,629 | 79,681 |
| Recreational Vehicle Tax | 1,119 | 1,072 | 1,208 |
| 16/20M Vehicle Tax | 1,939 | 2,024 | 2,151 |
| Gross Earning (Intangible) Tax | 73 | 61 | 61 |
| LAVTR | 0 | 0 | 140 |
| City and County Revenue Sharing | 0 | 0 | 0 |
| Slider | 0 | 0 | 87 |
| Mineral Production Tax | 0 | 0 | 0 |
| Local Alcoholic Liquor | 5,558 | 3,000 | 4,000 |
| In Lieu of Taxes (IRB) | 0 | 0 | 0 |
| Sales Tax | 116,729 | 125,000 | 115,000 |
| Special Assessment | 0 | 0 | 0 |
| Franchise Fee | 37,793 | 28,000 | 28,000 |
| Licenses and Permits | 0 | 0 | 0 |
| Swimming Pool | 0 | 0 | 0 |
| Cemetery Lots and Graves | 0 | 0 | 0 |
| Fines and Penalties | 24,514 | 15,000 | 21,500 |
| Reimbursed Expenses | 0 | 0 | 0 |
| Rentals | 1,758 | 4,000 | 2,700 |
| Trash Service | 89,520 | 142,000 | 100,000 |
| | | | |
| | | | |
| | | | |
| Transfer from Electric | 75,094 | 76,000 | 75,000 |
| Federal Grant | 298,563 | 1,923,271 | 600,329 |
| transfer from Debt Service | 0 | 124,143 | 0 |
| Transfer from Employee Benefits | 0 | 125,721 | 1,800 |
| Transfer from Agency Funds | 0 | 0 | 11,835 |
| Transfer from Customer Deposits | 0 | 7,500 | 0 |
| Transfer from Equipment | | | 18,000 |
| Local Fees | 22,138 | 12,750 | 16,850 |
| Sales | 4,127 | 3,000 | 3,000 |
| | | | |
| State Grants | 55,154 | 0 | 0 |
| | | | |
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| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 21,831 | 10,000 | 10,000 |
| Miscellaneous | 104,167 | 7,990 | 8,600 |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 1,263,967 | 3,043,418 | 1,108,726 |
| Resources Available: | 1,347,698 | 3,286,329 | 1,237,136 |

Adopted Budget
General

Page No. 7a

City of Oberlin

2011

| Adopted Budget | Prior Year Actual | Current Year Estimate | Proposed Budget Year |
|------------------------------|-------------------|-----------------------|----------------------|
| General Fund - Detail Page 1 | 2009 | 2010 | 2011 |
| Expenditures: | | | |
| General Government | | | |
| Salaries | 35,930 | 68,637 | 73,433 |
| Contractual | 55,564 | 198,000 | 170,250 |
| Commodities | 20,655 | 30,400 | 25,700 |
| Capital Outlay | 158,835 | 125,695 | 0 |
| | | | |
| | | | |
| | | | |
| Total | 270,984 | 422,732 | 269,383 |
| Police | | | |
| Salaries | 203,731 | 225,000 | 246,466 |
| Contractual | 73,963 | 66,890 | 77,600 |
| Commodities | 22,077 | 27,300 | 26,350 |
| Capital Outlay | 0 | 25,000 | 18,000 |
| | | | |
| Total | 299,771 | 344,190 | 368,416 |
| Street Department | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 7,306 | 5,650 | 1,500 |
| Commodities | 24,861 | 20,000 | 5,750 |
| Capital Outlay | 0 | 0 | 0 |
| | | | |
| Total | 32,167 | 25,650 | 7,250 |
| Cemetery | | | |
| Salaries | 38,271 | 43,311 | 50,463 |
| Contractual | 15,635 | 6,150 | 4,650 |
| Commodities | 8,351 | 14,200 | 13,450 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 62,257 | 63,661 | 68,563 |
| Fire Department | | | |
| Salaries | 5,883 | 6,434 | 7,014 |
| Contractual | 1,748 | 2,000 | 3,400 |
| Commodities | 1,357 | 1,100 | 1,100 |
| Capital Outlay | 0 | 0 | 0 |
| | | | |
| Total | 8,988 | 9,534 | 11,514 |
| Parks Department | | | |
| Salaries | 24,899 | 67,075 | 12,716 |
| Contractual | 8,406 | 7,250 | 44,250 |
| Commodities | 7,753 | 23,950 | 4,350 |
| Capital Outlay | 0 | 2,500 | 2,500 |
| | | | |
| Total | 41,058 | 100,775 | 63,816 |
| Swimming Pool | | | |
| Salaries | 27,311 | 40,418 | 41,654 |
| Contractual | 1,348 | 5,069 | 5,069 |
| Commodities | 75,090 | 27,036 | 29,212 |
| Capital Outlay | 0 | 17,250 | 7,250 |
| | | | |
| Total | 103,749 | 89,773 | 83,185 |
| Airport | | | |
| Salaries | 2,935 | 2,992 | 3,045 |
| Contractual | 148,050 | 3,900 | 2,950 |
| Commodities | 34,444 | 10,150 | 6,350 |
| Capital Outlay | 72,616 | 1,998,180 | 686,435 |
| | | | |
| Total | 258,045 | 2,015,222 | 698,780 |
| Page 1 - Total | 1,077,019 | 3,071,537 | 1,570,907 |

City of Oberlin

2011

| Adopted Budget | Prior Year Actual | Current Year Estimate | Proposed Budget Year |
|------------------------------|-------------------|-----------------------|----------------------|
| General Fund - Detail Page 2 | 2009 | 2010 | 2011 |
| Expenditures: | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |

| | | | |
|----------------|---|---|---|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |

| | | | |
|----------------|---|---|---|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |

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|----------------|---|---|---|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |

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|----------------|---|---|---|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |

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|----------------|---|---|---|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |

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| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |

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|----------------|---|---|---|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |

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|---------------|-----------|-----------|-----------|
| Page 2 -Total | 0 | 0 | 0 |
| Page 1 -Total | 1,077,019 | 3,071,537 | 1,570,907 |
| Grand Total | 1,077,019 | 3,071,537 | 1,570,907 |

(Note: Should agree with general sub-totals.)

City of Oberlin

2011

FUND PAGE

| Adopted Budget Debt Service | Prior Year Actual 2009 | Current Year Estimate 2010 | Proposed Budget Year 2011 |
|--|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 105,034 | 33,557 | 13,382 |
| Receipts: | | | |
| Ad Valorem Tax | 97,009 | 96,800 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 3,131 | 2,000 | 2,716 |
| Motor Vehicle Tax | 15,448 | 21,131 | 28,699 |
| Recreational Vehicle Tax | 245 | 320 | 435 |
| 16/20M Vehicle Tax | 757 | 606 | 923 |
| Slider | 0 | 0 | 0 |
| | | | |
| | | | |
| Transfer from Water | 0 | 43,100 | 0 |
| Excise Tax | 10 | 11 | 15 |
| Transfer from Electric | | | 100,000 |
| | | | |
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| | | | |
| In Lieu of Tax (IRB) | 0 | 0 | 0 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 116,600 | 163,968 | 132,788 |
| Resources Available: | 221,634 | 197,525 | 146,170 |
| Expenditures: | | | |
| Loan Principle | 162,867 | 0 | 34,399 |
| Loan Interest | 25,212 | 0 | 134,200 |
| Transfer to General | 0 | 124,143 | 0 |
| Cash Basis Reserve | 0 | 60,000 | 13,382 |
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| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditure | | | |
| Total Expenditures | 188,079 | 184,143 | 181,981 |
| Unencumbered Cash Balance Dec 31 | 33,555 | 13,382 | xxxxxxxxxxxxxxxx |
| 2009/2010 Budget Authority Amount: 210,537 | 184,143 | Non-Appr Bal | 0 |
| | | Tot Exp/Non-Appr Bal | 181,981 |
| | | Tax Required | 35,811 |
| | | Del Comp Rate: 1.00% | 1,358 |
| | | Amount of 2010 Ad Valorem Tax | 37,169 |

City of Oberlin

2011

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget Library | Prior Year Actual 2009 | Current Year Estimate 2010 | Proposed Budget Year 2011 |
|--|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 2,736 | 12,554 | 11,593 |
| Receipts: | | | |
| Ad Valorem Tax | 23,416 | 23,849 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 701 | 0 | 0 |
| Motor Vehicle Tax | 5,147 | 4,970 | 10,597 |
| Recreational Vehicle Tax | 90 | 75 | 161 |
| 16/20M Vehicle Tax | 166 | 142 | 335 |
| Slider | 0 | 0 | 0 |
| | 6 | 3 | 5 |
| | 39,867 | 9,000 | 0 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | | | 0 |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 69,393 | 38,039 | 11,098 |
| Resources Available: | 72,129 | 50,593 | 22,691 |
| Expenditures: | | | |
| Personnel | 19,462 | 0 | 46,256 |
| Appropriations | 40,000 | 39,000 | 9,000 |
| Commodities | 68 | 0 | 6,500 |
| Contractual Service | 45 | 0 | 0 |
| Reserve | | | 11,595 |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditure | | | |
| Total Expenditures | 59,575 | 39,000 | 73,351 |
| Unencumbered Cash Balance Dec 31 | 12,554 | 11,593 | xxxxxxxxxxxxxxxxxx |
| 2009/2010 Budget Authority Amount: 130,000 | 39,000 | Non-Appr Bal | |
| | | Tot Exp/Non-Appr Bal | 73,351 |
| | | Tax Required | 50,660 |
| | | Del Comp Rate: 1.00% | 507 |
| | | Amount of 2010 Ad Valorem Tax | 51,167 |

Adopted Budget

| Employee Benefits | Prior Year Actual 2009 | Current Year Estimate 2010 | Proposed Budget Year 2011 |
|--|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 5,643 | 1,800 | 1,800 |
| Receipts: | | | |
| Ad Valorem Tax | 101,081 | 97,118 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,746 | 2,500 | 0 |
| Motor Vehicle Tax | 14,143 | 22,247 | 0 |
| Recreational Vehicle Tax | 226 | 337 | 0 |
| 16/20M Vehicle Tax | 561 | 638 | 0 |
| Slider | 0 | 0 | 0 |
| Excise | 24 | 11 | 0 |
| | | 0 | 0 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 2,870 | 0 |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 118,781 | 125,721 | 0 |
| Resources Available: | 124,424 | 127,521 | 1,800 |
| Expenditures: | | | |
| Personnel Expenditures | 122,624 | 0 | 0 |
| Transfer to General | 0 | 125,721 | 1,800 |
| | | | |
| | | | |
| Neighborhood Revitalization Rebate | 0 | | |
| Miscellaneous | 0 | | |
| Does miscellaneous exceed 10% of Total Expenditure | | | |
| Total Expenditures | 122,624 | 125,721 | 1,800 |
| Unencumbered Cash Balance Dec 31 | 1,800 | 1,800 | xxxxxxxxxxxxxxxxxx |
| 2009/2010 Budget Authority Amount: 130,000 | 125,721 | Non-Appr Bal | |
| | | Tot Exp/Non-Appr Bal | 1,800 |
| | | Tax Required | 0 |
| | | Del Comp Rate: 1.00% | 0 |
| | | Amount of 2010 Ad Valorem Tax | 0 |

City of Oberlin

2011

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget Special Highway | Prior Year Actual 2009 | Current Year Estimate 2010 | Proposed Budget Year 2011 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| State of Kansas Gas Tax | | | xxxxxxxxxxxxxxxxxxx |
| County Transfers Gas | | | 0 |
| Transfer from Electric | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 0 | 0 | |
| Miscellaneous | 0 | 0 | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| Personnel | | | |
| Commodities | | | |
| Contractual Services | | | |
| Capital Outlay | 0 | | |
| | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | 0 | 0 | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxxx |
| 2009/2010 Budget Authority Amount: | | | |
| | | Non-Appr Bal | |
| | | For Exp/Non-Appr Bal | 0 |
| | | Tax Required | 0 |
| | | Del Comp Rate: 1.00% | 0 |
| | | Amount of 2010 Ad Valorem Tax | 0 |

Adopted Budget

| 0 | Prior Year Actual 2009 | Current Year Estimate 2010 | Proposed Budget Year 2011 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Slider | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxxx |
| 2009/2010 Budget Authority Amount: 0 0 | | | |
| | | Non-Appr Bal | |
| | | For Exp/Non-Appr Bal | 0 |
| | | Tax Required | 0 |
| | | Del Comp Rate: 1.00% | 0 |
| | | Amount of 2010 Ad Valorem Tax | 0 |

City of Oberlin

2011

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget 0 | Prior Year Actual 2009 | Current Year Estimate 2010 | Proposed Budget Year 2011 |
|---|---------------------------|-------------------------------|-------------------------------|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Slider | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxx |
| 2009/2010 Budget Authority Amount: | 0 | 0 | Non-Appr Bal |
| | | | Tot Exp/Non-Appr Bal |
| | | | Tax Required |
| | | | Del Comp Rate: 1.00% |
| | | | Amount of 2010 Ad Valorem Tax |

| Adopted Budget 0 | Prior Year Actual 2009 | Current Year Estimate 2010 | Proposed Budget Year 2011 |
|---|---------------------------|-------------------------------|-------------------------------|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Slider | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxx |
| 2009/2010 Budget Authority Amount: | 0 | 0 | Non-Appr Bal |
| | | | Tot Exp/Non-Appr Bal |
| | | | Tax Required |
| | | | Del Comp Rate: 1.00% |
| | | | Amount of 2010 Ad Valorem Tax |

City of Oberlin

2011

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget 0 | Prior Year Actual 2009 | Current Year Estimate 2010 | Proposed Budget Year 2011 |
|--|---------------------------|-------------------------------|-------------------------------|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Slider | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditure | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxx |
| 2009/2010 Budget Authority Amount: | 0 | 0 | Non-Appr Bal |
| | | | For Exp/Non-Appr Bal |
| | | | Tax Required |
| | | | Del Comp Rate: 1.00% |
| | | | Amount of 2010 Ad Valorem Tax |

| Adopted Budget 0 | Prior Year Actual 2009 | Current Year Estimate 2010 | Proposed Budget Year 2011 |
|--|---------------------------|-------------------------------|-------------------------------|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Slider | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditure | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxx |
| 2009/2010 Budget Authority Amount: | 0 | 0 | Non-Appr Bal |
| | | | For Exp/Non-Appr Bal |
| | | | Tax Required |
| | | | Del Comp Rate: 1.00% |
| | | | Amount of 2010 Ad Valorem Tax |

City of Oberlin

2011

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget 0 | Prior Year Actual 2009 | Current Year Estimate 2010 | Proposed Budget Year 2011 |
|--|---------------------------|-------------------------------|-------------------------------|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Slider | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditure | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxx |
| 2009/2010 Budget Authority Amount: | 0 | 0 | Non-Appr Bal |
| | | | For Exp/Non-Appr Bal |
| | | | Tax Required |
| | | | Del Comp Rate: 1.00% |
| | | | Amount of 2010 Ad Valorem Tax |

| Adopted Budget 0 | Prior Year Actual 2009 | Current Year Estimate 2010 | Proposed Budget Year 2011 |
|--|---------------------------|-------------------------------|-------------------------------|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Slider | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditure | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxx |
| 2009/2010 Budget Authority Amount: | 0 | 0 | Non-Appr Bal |
| | | | For Exp/Non-Appr Bal |
| | | | Tax Required |
| | | | Del Comp Rate: 1.00% |
| | | | Amount of 2010 Ad Valorem Tax |

City of Oberlin

2011

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Special Highway | Prior Year Actual 2009 | Current Year Estimate 2010 | Proposed Budget Year 2011 |
|--|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 251,950 | 333,481 | 139,797 |
| Receipts: | | | |
| State of Kansas Gas Tax | 42,048 | 43,740 | 45,220 |
| County Transfers Gas | 0 | 0 | 0 |
| Transfer from Electric | 69,154 | 65,000 | 75,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 111,202 | 108,740 | 120,220 |
| Resources Available: | 363,152 | 442,221 | 260,017 |
| Expenditures: | | | |
| Personnel | 10,678 | 44,924 | 43,477 |
| Commodities | 15,342 | 180,000 | 114,500 |
| Contractual Services | 3,651 | 72,500 | 59,500 |
| Capital Outlay | 0 | 5,000 | 5,000 |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | 0 | |
| Does miscellaneous exceed 10% of Total Expenditure | | | |
| Total Expenditures | 29,671 | 302,424 | 222,477 |
| Unencumbered Cash Balance Dec 31 | 333,481 | 139,797 | 37,540 |
| 2009/2010 Budget Authority Amount: | 347,500 | 302,424 | |

Adopted Budget

| Parks and Recreation | Prior Year Actual 2009 | Current Year Estimate 2010 | Proposed Budget Year 2011 |
|--|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 18,365 | 9,851 | 7,501 |
| Receipts: | | | |
| Local Alcoholic Liquor Tax | 4,099 | 3,800 | 3,800 |
| Donations | 85 | 0 | |
| Transfer In | 2,985 | 0 | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 7,169 | 3,800 | 3,800 |
| Resources Available: | 25,534 | 13,651 | 11,301 |
| Expenditures: | | | |
| Personnel | 8,262 | 0 | 0 |
| Commodities | 201 | 0 | 0 |
| Contractual Services | 7,205 | 150 | 150 |
| Capital Outlay | 15 | 6,000 | 10,000 |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditure | | | |
| Total Expenditures | 15,683 | 6,150 | 10,150 |
| Unencumbered Cash Balance Dec 31 | 9,851 | 7,501 | 1,151 |
| 2009/2010 Budget Authority Amount: | 17,050 | 15,150 | |

City of Oberlin

2011

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Tourism and Convention | Prior Year Actual 2009 | Current Year Estimate 2010 | Proposed Budget Year 2011 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Guest Tax | 12,356 | 9,000 | 10,000 |
| | | | |
| | | | |
| Interest on Idle Funds | 0 | | |
| Miscellaneous | 0 | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 12,356 | 9,000 | 10,000 |
| Resources Available: | 12,356 | 9,000 | 10,000 |
| Expenditures: | | | |
| Appropriation to CVB | 12,356 | 9,000 | 10,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 12,356 | 9,000 | 10,000 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |

2009/2010 Budget Authority Amount: 9,000 9,000

See Tab A

Adopted Budget

| Economic Development | Prior Year Actual 2009 | Current Year Estimate 2010 | Proposed Budget Year 2011 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 198,462 | 166,532 | 67,032 |
| Receipts: | | | |
| Transfer from Electric Utility | 50,000 | 0 | 0 |
| State Grant | 0 | 5,500 | 0 |
| | | | |
| Interest on Idle Funds | 0 | | 0 |
| Miscellaneous | 0 | | 0 |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 50,000 | 5,500 | 0 |
| Resources Available: | 248,462 | 172,032 | 67,032 |
| Expenditures: | | | |
| Economic Development | 0 | 94,500 | 0 |
| Commodities | 10,309 | 5,000 | 5,000 |
| Contractual Services | 645 | 0 | 0 |
| Capital Outlay | 70,976 | 5,500 | 15,000 |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 81,930 | 105,000 | 20,000 |
| Unencumbered Cash Balance Dec 31 | 166,532 | 67,032 | 47,032 |

2009/2010 Budget Authority Amount: 95,000 105,000

City of Oberlin

2011

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Sappa Valley Youth Ranch | Prior Year Actual 2009 | Current Year Estimate 2010 | Proposed Budget Year 2011 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 22,316 | 27,955 | 27,955 |
| Receipts: | | | |
| Insurance Reimbursement | 8,108 | 0 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 8,108 | 0 | 0 |
| Resources Available: | 30,424 | 27,955 | 27,955 |
| Expenditures: | | | |
| Commodities | 492 | 0 | 2,750 |
| Contractual Services | 1,977 | 0 | |
| Maintenance and Repairs | 0 | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 2,469 | 0 | 2,750 |
| Unencumbered Cash Balance Dec 31 | 27,955 | 27,955 | 25,205 |
| 2009/2010 Budget Authority Amount: | 24,202 | 19,900 | |

Adopted Budget

| 0 | Prior Year Actual 2009 | Current Year Estimate 2010 | Proposed Budget Year 2011 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2009/2010 Budget Authority Amount: | 0 | 0 | |

City of Oberlin

2011

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget | Prior Year Actual | Current Year Estimate | Proposed Budget Year |
|---|-------------------|-----------------------|----------------------|
| 0 | 2009 | 2010 | 2011 |
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
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| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2009/2010 Budget Authority Amount: | 0 | 0 | |

| Adopted Budget | Prior Year Actual | Current Year Estimate | Proposed Budget Year |
|---|-------------------|-----------------------|----------------------|
| 0 | 2009 | 2010 | 2011 |
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2009/2010 Budget Authority Amount: | 0 | 0 | |

City of Oberlin

2011

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget | Prior Year Actual | Current Year Estimate | Proposed Budget Year |
|---|-------------------|-----------------------|----------------------|
| 0 | 2009 | 2010 | 2011 |
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
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| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2009/2010 Budget Authority Amount: | 0 | 0 | |

| Adopted Budget | Prior Year Actual | Current Year Estimate | Proposed Budget Year |
|---|-------------------|-----------------------|----------------------|
| 0 | 2009 | 2010 | 2011 |
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2009/2010 Budget Authority Amount: | 0 | 0 | |

City of Oberlin

2011

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget | Prior Year Actual | Current Year Estimate | Proposed Budget Year |
|---|-------------------|-----------------------|----------------------|
| 0 | 2009 | 2010 | 2011 |
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2009/2010 Budget Authority Amount: | 0 | 0 | |

Adopted Budget

| Adopted Budget | Prior Year Actual | Current Year Estimate | Proposed Budget Year |
|---|-------------------|-----------------------|----------------------|
| 0 | 2009 | 2010 | 2011 |
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
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| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2009/2010 Budget Authority Amount: | 0 | 0 | |

City of Oberlin

2011

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Water | Prior Year Actual 2009 | Current Year Estimate 2010 | Proposed Budget Year 2011 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 179,142 | 166,646 | 164,345 |
| Receipts: | | | |
| Water Sales | 321,513 | 520,000 | 520,000 |
| Hookup Charges | 702 | 500 | 500 |
| Reimbursed Expenses | 23,737 | 2,000 | 2,000 |
| Local Fees | 838 | | 500 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 0 | | |
| Miscellaneous | 3,137 | | 2,000 |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 349,927 | 522,500 | 525,000 |
| Resources Available: | 529,069 | 689,146 | 689,345 |
| Expenditures: | | | |
| Personnel | 158,303 | 130,900 | 107,514 |
| Contractual Services | 48,548 | 44,318 | 48,178 |
| Commodities | 66,032 | 94,056 | 98,339 |
| Capital Outlay | 89,540 | 255,527 | 256,657 |
| | | | |
| | | | |
| Transfer to Debt Service | | | |
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| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 362,423 | 524,801 | 510,688 |
| Unencumbered Cash Balance Dec 31 | 166,646 | 164,345 | 178,657 |
| 09 Budget Authority Limited Amount: | 457,203 | 524,801 | |

City of Oberlin

2011

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Electric | Prior Year Actual 2009 | Current Year Estimate 2010 | Proposed Budget Year 2011 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 301,971 | 272,891 | 247,098 |
| Receipts: | | | |
| Electric Sales | 1,832,002 | 1,825,000 | 1,800,000 |
| Hookup Charges and Rentals | 1,084 | 1,500 | 500 |
| Equipment Sales | 0 | 10,000 | 10,000 |
| Reimbursed Expenses | 19,262 | 2,500 | 2,500 |
| Rate Increase | 0 | 0 | 0 |
| Transfers for City Electricity | 0 | 81,400 | 30,000 |
| | | | |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 16,881 | 5,000 | 2,500 |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 1,869,229 | 1,925,400 | 1,845,500 |
| Resources Available: | 2,171,200 | 2,198,291 | 2,092,598 |
| Expenditures: | | | |
| Personnel | 243,685 | 246,273 | 284,968 |
| | | | |
| Capital Outlay | 29,624 | 2,500 | 7,500 |
| Commodities | 1,175,866 | 1,295,420 | 1,290,320 |
| Contractual Services | 43,209 | 52,000 | 50,400 |
| Transfer to Library | 34,000 | 9,000 | 0 |
| Transfer to Gateway Civic Center | 50,000 | 140,000 | 90,000 |
| Transfer to Community Growth | 0 | 0 | 0 |
| Transfer to Electric Reserve | 89,710 | 65,000 | 75,000 |
| Transfer to Special Street | 47,929 | 65,000 | 75,000 |
| Transfer to Equipment | 50,000 | 0 | 0 |
| Transfer to General | 75,000 | 76,000 | 75,000 |
| Economic Development | 58,112 | 0 | 0 |
| Transfer to Debt Service | | | 100,000 |
| | | | |
| | | | |
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| | | | |
| | | | |
| Miscellaneous | 1,174 | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 1,898,309 | 1,951,193 | 2,048,188 |
| Unencumbered Cash Balance Dec 31 | 272,891 | 247,098 | 44,410 |

09 Budget Authority Limited Amount:

2,248,700

1,811,193

See Tab C

City of Oberlin

2011

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Sewer | Prior Year Actual 2009 | Current Year Estimate 2010 | Proposed Budget Year 2011 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 227,508 | 290,396 | 317,790 |
| Receipts: | | | |
| Sewer Service Charge | 313,835 | 330,000 | 310,000 |
| Crop Share | 0 | | 1,500 |
| Reimbursed Expense | 0 | | 0 |
| Infr Rate Enhancement | 0 | | 0 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | 1,084 | 1,500 | 0 |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 314,919 | 331,500 | 311,500 |
| Resources Available: | 542,427 | 621,896 | 629,290 |
| Expenditures: | | | |
| Personnel | 17,781 | 46,757 | 62,217 |
| Contractual | 27,168 | 22,499 | 29,249 |
| Commodities | 23,620 | 28,850 | 28,700 |
| Capital Outlay | 0 | 106,000 | 95,956 |
| Electric Utilitiy | 2,947 | 0 | 0 |
| Property Expenses | 0 | 0 | 0 |
| Transfer to Debt Service | 0 | 0 | 0 |
| Transfer to Sewer Reserve | 180,000 | 100,000 | 75,000 |
| Loan Principle | 0 | 0 | 0 |
| Loan Interest | 0 | 0 | 0 |
| | | | |
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| | | | |
| Miscellaneous | 515 | 0 | |
| Does miscellaneous exceed 10% of Total Expendit | | | |
| Total Expenditures | 252,031 | 304,106 | 291,122 |
| Unencumbered Cash Balance Dec 31 | 290,396 | 317,790 | 338,168 |
| 2009/2010 Budget Authority Amount: | 495,809 | 304,106 | |

[illegible]

See Tab A

City of Oberlin

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2009 is to be shown)

2011

Non-Budgeted Funds-A

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|----------------------|-------|----------------------|--------|--------------------------|--------|----------------------|---------|----------------------|---|----------------|
| Centennial Trust | | Memorials | | Special Law Enforc Trust | | Equipment | | Wastewater CDBG | | Total |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | |
| Cash Balance Jan 1 | 1,494 | Cash Balance Jan 1 | 27,096 | Cash Balance Jan 1 | 43,322 | Cash Balance Jan 1 | 58,534 | Cash Balance Jan 1 | 1 | 130,447 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Interest | 22 | | 1,064 | | 1,000 | Transfer In | 50,000 | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 22 | Total Receipts | 1,064 | Total Receipts | 1,000 | Total Receipts | 50,000 | Total Receipts | 0 | 52,086 |
| Resources Available: | 1,516 | Resources Available: | 28,160 | Resources Available: | 44,322 | Resources Available: | 108,534 | Resources Available: | 1 | 182,533 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | Misc. | 30 | Equipment | 3,017 | Police Car | 18,000 | | | |
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| Total Expenditures | 0 | Total Expenditures | 30 | Total Expenditures | 3,017 | Total Expenditures | 18,000 | Total Expenditures | 0 | 21,047 |
| Cash Balance Dec 31 | 1,516 | Cash Balance Dec 31 | 28,130 | Cash Balance Dec 31 | 41,305 | Cash Balance Dec 31 | 90,534 | Cash Balance Dec 31 | 1 | 161,486 |
| | | | | | | | | | | 161,486 |

**Note: These two block figures should agree.

City of Oberlin

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2009 is to be shown)

2011

Non-Budgeted Funds-B

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|----------------------|---------|----------------------|---------|----------------------|---------|----------------------|--------|----------------------|-----|------------------|
| Risk Management | | Electric Reserve | | Sewer Reserve | | Wastewater Project | | Water Project | | Total |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | |
| Cash Balance Jan 1 | 112,397 | Cash Balance Jan 1 | 647,736 | Cash Balance Jan 1 | 227,508 | Cash Balance Jan 1 | 18,556 | Cash Balance Jan 1 | 251 | 1,006,448 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | | Transfer In | 89,710 | Transfer In | 180,000 | Interest | 61 | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 0 | Total Receipts | 89,710 | Total Receipts | 180,000 | Total Receipts | 61 | Total Receipts | 0 | 269,771 |
| Resources Available: | 112,397 | Resources Available: | 737,446 | Resources Available: | 407,508 | Resources Available: | 18,617 | Resources Available: | 251 | 1,276,219 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Legal Fees | 2,949 | | | | | | | | | |
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| Total Expenditures | 2,949 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 2,949 |
| Cash Balance Dec 31 | 109,448 | Cash Balance Dec 31 | 737,446 | Cash Balance Dec 31 | 407,508 | Cash Balance Dec 31 | 18,617 | Cash Balance Dec 31 | 251 | 1,273,270 |
| | | | | | | | | | | 1,273,270 |

**
**

**Note: These two block figures should agree.

City of Oberlin

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2009 is to be shown)

2011

Non-Budgeted Funds-C

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|----------------------|---|-----------------------|-----------|----------------------|---|----------------------|---|----------------------|---|-------------------|
| Airport Grant | | Gateway Donation | | | | | | | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | 1,035,917 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 1,035,917 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | | Donation | 978 | | | | | | | |
| | | Interest | 2,294 | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 0 | Total Receipts | 3,272 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 3,272 |
| Resources Available: | 0 | Resources Available: | 1,039,189 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 1,039,189 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | Professional Services | 6,750 | | | | | | | |
| | | Miscellaneous | 499 | | | | | | | |
| | | Infrastructure | 220,422 | | | | | | | |
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| Total Expenditures | 0 | Total Expenditures | 227,671 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 227,671 |
| Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 811,518 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 811,518 ** |
| | | | | | | | | | | 811,518 ** |

**Note: These two block figures should agree.

City of Oberlin

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2009 is to be shown)

2011

Non-Budgeted Funds-D

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|----------------------|---|----------------------|---|----------------------|---|----------------------|---|----------------------|---|--------------|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 0 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | | | | | | | | | | |
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| Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 0 |
| Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 0 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
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| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 0 |
| Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 0 ** |
| | | | | | | | | | | 0 ** |

**Note: The two bold yellow figures should agree.

Page No.

Non-Budgeted Funds - Cities

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. Equipment reserve fund. Cities may create an equipment reserve fund to finance the acquisition of equipment.

K.S.A. 12-1,118. Capital improvement fund. Cities with an approved a multi-year capital improvement plan may establish a capital improvements fund.

K.S.A. 12-631p. Sewerage system reserve fund. The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-6a13. Special improvement funds. Authorizes the creation of a special improvement fund to pay a portion of the debt service on bonds issued, planning costs, and the initial cost of improvements until temporary notes or bonds have been issued and sold.

K.S.A. 12-6a16. Separate special improvement funds. Provides that separate, suitably named special improvement funds are to be created for each improvement project or combination of improvement projects.

K.S.A. 12-825d. Utility reserve fund. Cities with a waterworks, fuel, power or lighting plant, may establish a utility reserve fund.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-1674. Special services fund. Cities located in counties designated as urban areas may create a special services fund to be used to pay the initial costs of improvements and for work performed as a result of failure of persons to perform duties prescribed by law or ordinance.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. Neighborhood revitalization fund. After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 12-2615. Risk management reserve fund. The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

K.S.A. 13-10,140. Special improvement fund (commission form of government; population more than 150,000 and less than 200,000). Authorizes certain cities operating under the commission form of government to a special improvement fund to pay the preliminary cost of any improvement to be financed by special assessments or general obligation bonds.

K.S.A. 13-14b12. Hospital special improvement fund. Provides for creation of a special improvement fund for the purpose of equipping, operating, maintaining and improving such hospital and to pay a portion of the debt service on bonds.

K.S.A. 14-2004. Park land acquisition fund (commission-manager cities). Authorizes certain cities operating under the commission-manager form of government to establish a park land acquisition fund.

K.S.A. 44-505f. Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

K.S.A. 60-4117. Special prosecutor's trust fund. Provides for creation of a special prosecutor's trust fund for deposit of proceeds received from the sale of property forfeited

K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund. Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

K.S.A. 68-590. Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-1950b. Special improvement fund (cities of more than 200,000). Certain cities of the first class are authorized to create a special improvement fund from which preliminary costs associated with such improvements may be paid.

K.S.A. 79-2925. Budgets exempt from the state budget law. Cities may create non-budgeted funds for any gifts or bequests, a revolving fund for the operation of a municipal airport, and for repair, replacement, or addition to recreation facilities.

NOTICE OF BUDGET HEARING

2011

The governing body of
City of Oberlin

will meet on August 12, 2010 at 7:00 p.m. at 1 Morgan Dr. Oberlin, Kansas 67749 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2011 Expenditures and Amount of 2010 Ad Valorem Tax establish the maximum limits of the 2011 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual for 2009 | | Current Year Estimate for 2010 | | Proposed Budget for 2011 | | |
|--------------------------|----------------------------|----------------------|--------------------------------|----------------------|--------------------------|----------------------------------|------------------------|
| | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Expenditures | Amount of 2010 Ad Valorem Tax | Estimate Tax Rate * |
| General | 1,104,787 | 50.733 | 3,157,919 | 53.006 | 1,642,574 | 495,345 | 73.891 |
| Debt Service | 188,079 | 15.178 | 184,143 | 14.443 | 181,981 | 37,169 | 5.545 |
| Library | 59,575 | 3.570 | 39,000 | 3.558 | 73,351 | 51,167 | 7.633 |
| Employee Benefits | 122,624 | 15.980 | 125,721 | 14.490 | 1,800 | | |
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| Special Highway | 29,671 | | 302,424 | | 222,477 | | |
| Parks and Recreation | 15,683 | | 6,150 | | 10,150 | | |
| Tourism and Convention | 12,356 | | 9,000 | | 10,000 | | |
| Economic Development | 81,930 | | 105,000 | | 20,000 | | |
| Sappa Valley Youth Ranch | 2,469 | | | | 2,750 | | |
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| | | | | | | | |
| Water | 362,423 | | 524,801 | | 510,688 | | |
| Electric | 1,898,309 | | 1,951,193 | | 2,048,188 | | |
| Sewer | 252,031 | | 304,106 | | 291,122 | | |
| Gateway | 303,332 | | 314,184 | | 263,880 | | |
| Non-Budgeted Funds-A | 21,047 | | | | | | |
| Non-Budgeted Funds-B | 2,949 | | | | | | |
| Non-Budgeted Funds-C | 227,671 | | | | | | |
| | | | | | | | |
| Totals | 4,684,936 | 85.461 | 7,023,641 | 85.497 | 5,278,961 | 583,681 | 87.069 |
| Less: Transfers | 526,638 | | 715,864 | | 446,635 | | |
| Net Expenditure | 4,158,298 | | 6,307,777 | | 4,832,326 | | |
| Total Tax Levied | 578,913 | | 573,024 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed | | | | | | | |
| Valuation | 6,773,987 | | 6,702,213 | | 6,703,746 | | |

Outstanding Indebtedness,

| | | | |
|--------------------------|------------------|------------------|------------------|
| January 1, | <u>2008</u> | <u>2009</u> | <u>2010</u> |
| G.O. Bonds | 1,202,477 | 1,045,600 | 877,133 |
| Revenue Bonds | 40,000 | 0 | 0 |
| Other | 1,315,862 | 1,259,051 | 1,167,741 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | <u>2,558,339</u> | <u>2,304,651</u> | <u>2,044,874</u> |

*Tax rates are expressed in mills

City Official Title:

City of Oberlin

2011

2011 Neighborhood Revitalization Rebate

| Budgeted Funds for 2011 | 2010 Ad Valorem before Rebate | 2010 Mil Rate before Rebate | Estimate 2011 NR Rebate |
|----------------------------|--|--------------------------------|----------------------------|
| General | | | |
| Debt Service | | | |
| Library | | | |
| Employee Benefits | | | |
| 0 | | | |
| 0 | | | |
| 0 | | | |
| 0 | | | |
| 0 | | | |
| 0 | | | |
| 0 | | | |
| 0 | | | |
| TOTAL | 0 | 0.000 | 0 |

2010 July 1 Valuation: 6,703,746

Valuation Factor: 6,703.746

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2011 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

Page No.

ORDINANCE NUMBER 832

AN ORDINANCE ATTESTING TO AN INCREASE IN TAX REVENUES FOR
BUDGET YEAR 2011 FOR THE City of Oberlin

WHEREAS, the City of Oberlin must continue to provide services to protect the health, safety, and welfare of the citizens of this community; and

WHEREAS, the cost of providing essential services to the citizens of this city continues to increase.

NOW THEREFORE, be it ordained by the Governing Body of the City of Oberlin:

Section One. In accordance with state law, the City of Oberlin has scheduled a public hearing and has prepared the proposed budget necessary to fund city services from January 1, 2011 until December 31, 2011.

Section Two. After careful public deliberations, the governing body has determined in order to maintain the public services that are essential for the citizens of this city, it necessary to budget property tax revenues in an amount exceeding the levy in the budget.

Section Three. This ordinance shall take effect after publication once in the official city newspaper.

Passed and approved by the Governing Body on this _____ day of _____, -1.

/s/ _____
Mayor

ATTEST: /s/ _____
City Clerk

(SEAL)

(Must be published and publication attached to budget)

Possible Budget Law Violation

Welcome. You have been directed to this tab because your 2009 'total expenditures' exceed your 2009 'budget authority.'

In short, you are looking at a potential budget law violation. However, the good news is that you may have options available that will allow you to avoid a budget law violation.

Can the potential violation be corrected at this time?

If the municipality financial records have not been closed (i.e. an audit has not been completed, or the 2011 adopted budget has not been submitted to the county clerk) then the budget law violation can be fixed before submission of the budget to the county clerk.

What should I do?

First, review the input page information (inputPrYr tab) to ensure that the correct amount was entered for this particular fund. If your 2009 budget was amended, did you use the amended, higher budget amount?

Next, look to see if any of your 2009 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2009 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure*.

Another option is to consider whether your fund shares expenditures with another fund. For example, your electric and water funds may split salaries between the two funds. If one of those funds is in trouble, you might be able to allocate a little more in salaries to the healthy fund in order to eliminate the violation (be sure, though, that the healthy fund has sufficient budget authority and cash available).

The shifting of expenditures between funds, as described in

the preceding paragraph, can be accomplished between any funds that share expenses.

Finally, if your general fund is healthy - it has enough budget authority and cash - then it might be used to cover the excess expenditures. (AGO No. 85-181)

Is amending the budget an option?

Amending the budget is a timing issue. In order to amend the budget, you must have the complete amending process completed before the end of the calendar year. If you start at the beginning of December, then you should have enough time to amend the budget. But, if started during the middle of December, then you might not have enough time to complete the amending process. Remember the complete processing must be completed on or before the end of December and you must have at least 10 days between when published in local newspaper and when the budget hearing is held. So, if your local newspaper only publishes once a week or bi-weekly, then there might not be time enough to have the 10 day requirement between publication and the hearing.

Amending the budget can be done at any time during the budgeted year. But, amending the budget should take place before the expenditures exceed the budget authority.

What if the 2009 financial records have been closed?

Well, if the municipality financial records have been closed (i.e. an audit for 2009 has been completed, or the 2011 adopted budget has been submitted to the county clerk), then the violation cannot be fixed and must be shown as it occurred.

No punitive action will be taken as a result of the violation, but you should determine what caused the violation and take steps to avoid future violations of this nature.

Thank you.

Possible Cash Basis Law Violation

Welcome. You have been directed to this tab because your 2009 expenditures show that you finished the year with a negative unencumbered cash balance in this fund.

However, the good news is that you may have one or more options available that will allow you to avoid a cash basis law violation.

Is this a violation?

Hopefully not. The first thing that you might do is to review K.S.A. 10-1116 to see if your fund might be one of those for which a negative cash balance is permitted.

What if K.S.A. 10-1116 applies?

If the fund falls into one of the categories, then a cash basis law violation has not occurred. Please annotate to the left of the 'See Tab B' as follows: "10-1116 applies."

What if K.S.A. 10-1116 does not apply?

If the fund does not fall into one of the categories, then let's explore your options, below, to see if we can help you avoid a cash basis law violation.

Options

If your financial records for 2009 are not closed (i.e. an audit has not been completed, or the 2011 adopted budget has not been submitted to the county clerk) then either your fund receipts will need to be increased (transfer from another fund) or your expenditures will need to be decreased (shifting of expenditures to another fund), or a combination of the two.

Increasing your receipts through one or more transfers is contingent upon the available cash, budget authority, and statutory authority for the transfer from the fund or funds from which one or more transfers might be made.

Another option for you to consider is the shifting of

expenditures from this fund to another fund. Again, the fund to which expenditures are shifted must have available cash and budget authority in order to absorb the additional expenditures.

What if K.S.A. 10-1116 does not apply, and no options are available to me?

Unfortunately, under this scenario you are pretty much stuck with a cash basis law violation. However, you can accept the violation as a learning tool to help you prevent violations in the future.

Regular reviews of current year budget performance, especially from the end of the third quarter on, might allow you to determine in a timely fashion whether an increase in revenue or a decrease in expenditures is going to be needed before the end of the fiscal year in order to ensure that a fund finishes the year in good shape.

In addition to the options discussed above, during the later part of the year if a utility fund or the general fund has the cash, but not the budget authority, amending the budget might be done in order to increase budget authority so that a transfer can then be made to the struggling fund or, in the case of the general fund, there can be a shifting of expenditures from the struggling fund to the general fund.

If, in the future, you choose to amend the budget as described in the paragraph above, please remember that the amendment must occur before the end of the fiscal year.

Thank you.

Current Year - Possible Budget Law Violation

Welcome. You have been directed to this tab because your estimated 2010 'total expenditures' exceed your 2010 budget authority.'

In short, you are looking at a potential budget law violation if you truly end up the year as your current estimates reflect. The good news is that you have an early indication of possible issues which can be addressed sooner rather than later.

Should the potential for a violation be corrected at this time?

Naturally, our preference would be that you consider your 2010 numbers to see what steps might be necessary to ensure that your expenditures do not, at year-end, exceed your budget authority for this fund.

What should I do at this time?

Well, the easiest thing to do at this time is to increase any underestimated revenue numbers, or decrease any overestimated expenditure numbers, or a combination of the two.

What if I check my estimates and find that we're still on pace for a budget law violation?

Well, let's look to see if any of your 2010 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2010 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure*.

Another option is to consider whether your fund shares expenditures with another fund. For example, your electric and water funds may split salaries between the two funds. If one of those funds is in trouble you might be able to allocate a little more in salaries to the healthy fund in order to

eliminate the potential violation (be sure, though, that the healthy fund has sufficient budget authority and cash available).

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

A sometimes overlooked option is to use your general fund to cover the excess expenditures, assuming that the general fund is not the one that's in trouble and that it has the budget authority and cash to absorb additional expenditures.

Finally, If none of the above options can be applied and the fund has an unencumbered cash balance which will cover the estimated overage, the budget can be amended before the end of the fiscal year. Remember, though, that the amendment process must occur before the end of the fiscal year.

If the fund does not have enough ending cash so that an amendment will cover the expected overage, but another fund does have enough unencumbered cash (along with budget authority and statutory authority to transfer to the fund with the potential budget law violation), go ahead and make the transfer and then amend the budget.

Thank you.

Current Year - Possible Cash Basis Law Violation

Welcome. You have been directed to this tab because your 2011 estimated expenditures show that at the end of this year you will have a negative unencumbered cash balance in this fund.

However, the good news is that you may have one or more options available that will allow you to avoid a cash basis law violation.

Should this be fixed?

Yes, by all means. You really don't want to end this year with a negative cash balance in the fund. At a minimum you will want your ending cash balance to be \$0.

Now, it is possible that this is one of those funds which may, under K.S.A. 10-1116, end the year with a negative cash balance, but otherwise you will want to make sure that it does not.

What should I do at this time?

Well, the easiest thing to do at this time is to increase any underestimated revenue numbers, or decrease any overestimated expenditure numbers, or a combination of the two.

What if I check my estimates and find that we're still on pace for a budget law violation?

Either your fund receipts will need to be increased before the end of the year (transfer from another fund) or your expenditures will need to be decreased before the end of the year (shifting of expenditures to another fund), or a combination of the two.

So, let's look to see if any of your 2010 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2010 receipts contain a reimbursement

(e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure*.

Another option for you to consider is the shifting of expenditures from this fund to another fund. Again, the fund to which expenditures are shifted must have available cash and budget authority in order to absorb the additional expenditures.

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

On the revenue side of the fund you might increase your receipts through one or more transfers, contingent upon available cash, budget authority, and statutory authority for the transfer from the fund or funds from which one or more transfers might be made.

A sometimes overlooked option is to use your general fund to cover the excess expenditures, assuming that the general fund is not the one that's in trouble and that it has the budget authority and cash to absorb additional expenditures.

Thank you.

Proposed Budget Year - Possible Budget Law Violation
No Levy Funds

Welcome. You have been directed to this tab because your estimated 2011 'total expenditures' exceed your 2011 Unencumbered cash balance Dec 31.'

In short, you are looking at a budget law violation if you adopt a budget in which there exists a fund with a negative ending cash balance.

Should this be fixed before we adopt the budget?

Yes. The budget law mandates that fund expenditures shall balance with anticipated revenue. A fund ending cash balance should end either in \$0 or a positive cash balance.

How do I fix the violation?

The negative cash balance can be remedied by increasing the anticipated receipts or by reducing the proposed expenditures, or a combination of the two.

Is there a benefit to having a positive cash balance?

If the municipality governing body chooses to adopt a budget whereby the no levy fund has a positive ending balance, that's okay. But, we recommend that the fund be budgeted to end with a \$0 balance.

Why? Well, remember that no levy funds do not result in a levy of property tax dollars. So, there is no impact to the property taxpayer from a budget which utilizes all anticipated revenue in the upcoming year.

The advantage to the municipality of budgeting the no levy fund to end the budget year with a \$0 balance is that it provides the municipality with maximum spending authority. In the event the municipality is faced with unanticipated spending during the budget year it will not need to amend its budget to do so.

Of course, by budgeting to \$0 the municipality does not have to spend down to \$0, but the authority to do so without a budget amendment is there in the event that a need to do so should arise.

Thank you.

The following were changed to this spreadsheet on 1/05/10

1. Instruction tab added line 7b concerning schedule of transfers adjustments
2. Transfers tab changed note so to identify current and proposed columns for non-budgeted funds transfers
3. Transfers tab changed first two column heading adding 'expenditures' and 'receipts'

The following were changed to this spreadsheet on 12/28/09

1. Nhood tab added note for computing table

The following were changed to this spreadsheet on 12/08/09

1. Instruction tab, added step 3 for 'inputBudSum'
2. Added tab 'inputBudSum'
3. Changed Budget Summary replacing the green areas for date/time/location so info comes from inputBudSum
4. Deleted lines on Budget Summary reference in #3

The following were changed to this spreadsheet on 10/2/09

1. Cert tab line 14, added 'If amended....'
2. Created TransferStatute tab
3. Created NonBudFunds tab
4. Instructions tab added 6b for the TransferStatute tab
5. Added 'See Tab A-E' for violations
6. Changed each fund page removing 'Yes' and 'No' replacing with 'See Tab' for possible violation
7. Nonbud tab changed Net Violation to July 1
8. Instruction tab changed 9i to k for 'See Tab'
9. InputOth tab changed line A21 from Bond & Interest to Debt Service
10. Gen tab added eight additional detail lines and linked to the detail page
11. Certificate tab moved the Assisted By: and added more lines for governing body signatures

The following were changed to this spreadsheet on 7/16/09

1. Mvalloc tab, change table reference for each cell from 'D' to 'E'

The following were changed to this spreadsheet on 3/19/09

1. Certificate page Bond & Interest to Debt Service

The following were changed to this spreadsheet on 2/23/09

1. Instruction under Submitting of Budgetrequired electronic submission.
2. Input other tab line 56 change from Budget Summary to Budget Certificate.

The following were changed to this spreadsheet on 8/21/08

1. Input tab (inputPrYr) added column for the current year expenditures.
2. Statement of Indebtedness (debt) added lines to all categories.
3. All tax levy funds and no tax levy funds fund pages made the following changes:

- 3a. Made the total expenditures block for the actual and current year to turn 'Red' if violation occurs.
- 3b. Unencumbered Cash for the actual year turn 'Red' if violation occurs.
- 3c. In statements about violations, if no violation occurs, then a red 'No' will appear.
4. All tax levy fund pages abbreviated the non-appropriated, total expenditures/non-appropriated, and delinquency computation rate.
5. Special Highway and all no tax levy fund pages added to the proposed column unencumbered cash balance block will turn red and below will say in red 'Budget Violation' if the cash balance is negative.
6. Neighborhood Revitalization (nhood) made the estimate rebate round the figures to whole dollars.
7. Instruction page have changed all reference for Bond & Interest to Debt Service.
- 7a. Added instruction line 4a to explain about no-fund warrants and temporary notes can be added to the debt service on the Computation to Determine Levy Limit.
- 7b. Added instruction line 9d to explain more about the debt service fund page can included for debts.
8. Added to the instruction page lines 10a - 10c to provide a little more insight for the Neighborhood Revitalization rebate.
9. Added 2b to explain how to delete delinquency rate from tax levy fund pages.
10. Changed the Bond & Interest tab (B&I) to Debt Service tab (DebtService).
11. Changed the revised date on all pages changed.
12. Changed instruction line 9a to reflect General Fund Detail (GenDetail) is linked to the General Fund (general) and that detail 'Page Total' amounts should agree to 'Sub-Total' on the General Fund page.
13. Added instruction lines 9j to 9l for additional edits for budget authority.
14. Added to instruction line 9c about the miscellaneous receipt for the proposed year takes into account the ad valorem taxes for the 10% Rule.
15. Added to instruction line 6 for using chartered ordinance number in place of statute reference.

The following were changed to this spreadsheet on 7/01/08

1. Added instructions to 9f for the NonBudA to NonBudD tabs explaining about negative cash balance.
2. Changed the formula for unencumbered cash balances for NonBudA to NonBudD to show a negative l
3. Added box under unencumbered cash balance for NonBudA to NonBudD to reflect a negative ending
4. Changed foot note to reflect the changes made on 7/1/08 to the above tabs.

The following were changed to this spreadsheet on 6/30/08

1. Changed the link on Non-BudD to have the correct fund names picked up from inputpryr.

The following were changed to this spreadsheet on 5/08/08

1. Instruction sheet #9a last line changed from 'shown be shown' to 'should be shown'.
2. Changed the Transfers tab footer from 'Page No. 5' to 'Page No. 4'.
3. Changed on all Non-Budgeted Funds forms from 'Only the actual budget year shown' to '*Only the actual budget year for YYYY is to be shown*'.
4. Budget Summary change line from 'Proposed Budget Expenditures' to read 'Proposed Budget YYYY I
- 5.Changed Legend line #32 from 'note 10' to read 'note 11a'.

6. All the above pages revision date were changed.

The following were changed to this spreadsheet on 8/06/2007

1. instruction were changed: POC change from Roger to armunis, got rid about us providing disk, took the input page and split to input prior budget information and input other, with more in-depth of forms and fund page, and more in-depth on the budget summary page.
2. All pages have a revision date.
3. Hard coded the Bond & Interest on Certificate and Summary pages.
4. All dates on the spreadsheet are controlled from input on the input Prior Year page.
5. Computation to Determine Limit now has the debts amounts link within the spreadsheet.
6. Schedule of Transfers have the transfers totaled and link to the budget summary page.
7. Added four single pages for no tax levy fund page.
8. Now can key in the official title on the budget summary page.
9. Now have the indebtedness prior year added to the input page and link with the budget summary page.
10. Added three input spaces for League's highway estimates and link to Special Highway page. Included a note about usage to County Road System.
11. Added Neighborhood Revitalization, LAVTR, City and County Revenue Sharing, and Slider to the input page and to the General Fund page. Added NR to all tax levy fund pages.
12. Changed the Budget Summary Heading to include Actual/Estimate/Proposed with the budget year.
13. Changed the delinquency rate formula for all levy funds.
14. Changed the Certificate page so the county name flows instead of having unneeded spaces.
15. Using the actual ad valorem rates from the Clerk's information versus from the Certificate page.
16. Delinquency rate for actual for 3 decimal and note that rate can be up to 5% over the actual rate.
17. Computation to Determine Limit changed the note on bottom to include publish ordinance and attach the published ordinance to the budget.
18. Add total section for Schedule of Transfers and linked the total to the Budget Summary page.
19. Added column to show when debt retired on the Indebtedness page.
20. Special Highway page added line for County Transfer Gas and linked adjustment for prior and county transfer gas from the input page (inputoth).
21. Added four single no levy fund pages and 4 non-budgeted pages.
22. Added question on Certificate page about the ordinance.
23. Added note to the non-budgeted fund pages to ensure the amounts agree.
24. Added to instructions about non-appropriated balances being limited to 5%.
25. Added warning "Exceeds 5%" on all fund pages for the non-appropriated balance.
26. Added Neighborhood Revitalization table and added links to all tax levy fund pages.
27. Added to the instructions about neighborhood revitalization.
28. Added to all budgeted fund pages the budget authority for the actual year, budget violation, and cash
29. Added instruction on the addition for item 29.
30. Added block on the certificate page for the page number of the neighborhood revit.
31. Change Certificate page total mill rate from 0 to blank.
32. Expanded on the preparation of budget note 11a for instructions for the Notice of Budget Hearing.

33. Added 'excluding oil, gas, and mobile homes' to lines 8 and 14 on Clerks budget info on tab inputoth.

ers

udSum tab

balance.
cash balance.

Expenditures'.

violation.

